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# Finances of the District of Columbia

For the Fiscal Year Ended  
June 30, 1921

Embracing Annual Reports  
of the Auditor, Assessor  
and Collector of Taxes

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## FINANCES OF THE DISTRICT OF COLUMBIA.

(Embracing annual reports of the Auditor, Assessor, and Collector of Taxes.)

WASHINGTON, October 15, 1921.

TO THE COMMISSIONERS OF THE DISTRICT OF COLUMBIA:

The financial transactions of the government of the District of Columbia during the fiscal year ended June 30, 1921, are set forth in the following tabulated statements marked "A" to "I," inclusive.

## RECEIPTS AND EXPENDITURES.

## APPROPRIATIONS.

The cash receipts of the District of Columbia for the fiscal year ended June 30, 1921, amounted to \$22,505,086.89, made up as follows: Revenue of the District of Columbia from taxes and miscellaneous sources, \$13,286,993.92; amount paid by the United States on account of its proportion of appropriations, \$9,218,092.97.

The collections from taxes on real estate for the fiscal year 1921 amounted to \$8,081,871.95; collections from taxes on personal property, including taxes on gross earnings of public utilities, banks, and building associations and on gross receipts of street railway companies, \$2,851,629.67; and collections from taxes on intangible personal property, \$920,479.71. Collections from miscellaneous sources amounting to \$1,433,012.59, made up the balance of the District's revenue.

There was transferred from the revenues of the District of Columbia the sum of \$161,000 to meet the payment of policemen's and firemen's pensions during the fiscal year 1921.

The cash expenditures for the fiscal year 1921 from appropriations amounted to \$21,953,499.61, classified as follows:

General government.....	\$1,028,888.33
Protection of life and property.....	3,532,489.23
Health and sanitation.....	2,219,691.89
Highways.....	2,736,118.76
Charities and corrections.....	2,999,127.02
Education.....	5,676,457.74
Recreation.....	1,021,524.12
Miscellaneous.....	1,756,507.34
Public-service enterprises.....	7,287.18
Interest and debt.....	975,408.00

## TRUST AND SPECIAL FUNDS.

The collections on account of trust and special funds for the fiscal year 1921 amounted to \$2,442,337.75, water revenues representing \$1,070,339.49 of this total; policemen's and firemen's relief fund, \$161,168.67; miscellaneous trust fund deposits, \$822,353.94; fund for redemption of real estate from tax sales, \$147,224.53; teachers'

retirement fund, \$212,761.79; and the balance being collections for a number of miscellaneous trust and special funds.

The net expenditures on account of trust and special funds during the fiscal year 1921 amounted to \$2,315,176.31. Included in this amount were expenditures for the water department, \$1,025,660.53; for the policemen's and firemen's relief fund, \$169,945.33; miscellaneous trust-fund deposits, \$776,465.48; Washington redemption fund, \$155,164.78; and teachers' retirement fund, \$166,343.72.

#### CASH BALANCES JUNE 30, 1921.

The cash balance to the credit of the general fund of the District of Columbia in the Treasury of the United States on June 30, 1921, amounted to \$7,569,871.39, and to the credit of trust and special funds, \$451,920.30. In addition to these amounts balances as shown by the accompanying statements were held to the credit of the disbursing officer of the District of Columbia with the Treasurer of the United States.

The difference between the general fund balance of \$7,569,871.39, stated above, and the surplus of revenues of the District of Columbia in the Treasury, referred to in the following paragraphs, is accounted for by the unexpended balances of appropriations of the District of Columbia on June 30, 1921. Provision is made from the revenues for the District's proportion of these appropriation balances, so that the surplus revenues represent moneys belonging to the District in the Treasury over and above all charges.

#### SURPLUS REVENUES.

On July 1, 1920, the surplus revenues of the District of Columbia in the Treasury of the United States, in excess of all appropriation and other charges against such revenues to that date, amounted to \$4,648,666.69.

The revenues of the District of Columbia for the fiscal year 1921, including credits arising from lapsed appropriations, available to meet appropriation charges of that year, amounted to \$14,056,676.09, from which the sum of \$161,000 was transferred to the credit of the policemen's and firemen's relief fund. This left \$13,895,676.09 to meet the District's proportion of appropriation charges for the fiscal year 1921.

The appropriation of the District of Columbia for the fiscal year 1921, payable by the United States and the District of Columbia, amounted to \$22,295,960.55. The charge against the District of Columbia under these appropriations totaled \$13,383,504.23. The appropriations payable wholly from the revenues of the District of Columbia amounted to \$273,436.25.

The revenues of the District of Columbia for the fiscal year 1921, available to meet its charges under appropriations, was \$13,895,676.09, against which the total appropriation charges were \$13,383,504.23, leaving a balance of revenues of the District of Columbia for the fiscal year 1921 over and above all charges against said revenues for that year of \$512,171.86. This amount added to the surplus revenues of the District of Columbia in the Treasury of the United States on July 1, 1920, namely, \$4,648,666.69, increased the total of surplus revenues of the District of Columbia in the Treasury on June 30, 1921, to

\$5,160,838.55. This is merely a temporary increase, however, as the surplus revenues for the fiscal year 1921 have been carried forward and included as a part of the revenue for the fiscal year 1922 and used as an element in fixing the tax rate of \$1.82 for that fiscal year.

Under the act of Congress approved June 11, 1878, by the terms of which the present form of Government of the District of Columbia was created, Congress provided that 50 per cent of approved appropriations for the expenses of the government of the District of Columbia should be paid by the United States, and the remaining 50 per cent levied and assessed upon taxable property and privileges in the District. This arrangement, known as the half-and-half system, continued until June 30, 1920. At that date the District of Columbia had to its credit in the Treasury of the United States surplus revenues amounting to \$4,648,666.69, which amount accumulated under the half-and-half system, and still remains to the credit of the District in the United States Treasury as shown by the books of the District, as well as by the records of the Treasury Department. Under the provisions of the District of Columbia appropriation act, which became effective on July 1, 1920, the half-and-half system was departed from, and for the fiscal year 1921 as well as 1922, Congress provided that appropriations for the expenses of the government of the District of Columbia should be paid 40 per cent from the Treasury of the United States and 60 per cent from the revenues of the District of Columbia. To raise the additional amount required under the District's increased share of appropriations the commissioners were authorized to fix such tax rate not less than  $1\frac{1}{2}$  per cent, nor more than 2 per cent as would be necessary to raise the additional revenue. For the fiscal year 1921, the commissioners fixed a tax rate of \$1.95 on each \$100 of assessed valuation of real estate and tangible personal property, and under the operation of this rate the District collected, during the fiscal year 1921, revenue beyond its needs of more than \$500,000. While this amount is shown in the report for 1921, as augmenting the surplus revenues of the District in the Treasury, this may be considered to be but a temporary condition as the tax rate of \$1.82 for the fiscal year 1922 is estimated to produce approximately \$500,000 less than the amount which the District will require under its appropriation charges for that year, thus offsetting the excess collected in the fiscal year 1921.

#### BONDED DEBT.

On June 30, 1920, the outstanding 3.65 District of Columbia bonds amounted to \$5,481,450. During the fiscal year \$565,700 of these bonds were purchased and canceled, leaving the amount of bonds outstanding on June 30, 1921, \$4,915,750. The sinking fund assets amount to \$3,749,123.02, thus making the net indebtedness of the District of Columbia on June 30, 1921, \$1,166,626.98. The District of Columbia has no other form of indebtedness than that represented by its outstanding 3.65 bonds.

#### ASSESSMENT OF REAL AND PERSONAL PROPERTY.

The act of Congress approved September 1, 1916, provides that real estate in the District of Columbia shall be assessed every two years. The assessment beginning July 1, 1920, i. e., for the fiscal year 1921, is as follows:



Assessed value of land, \$213,785,853; assessed value of improvements, \$221,008,933; or a total assessment on real estate in the District of Columbia for the fiscal year ending June 30, 1921, of \$434,794,786. Against this assessment a rate of \$1.95 per hundred was levied, making a tax of \$8,478,498.33.

For the previous year the assessment amounted to \$426,623,630, which, at a rate of \$1.50 per hundred, yielded a tax of \$6,399,354.45.

*Personal tax for the fiscal year ended June 30, 1921.*

	Assessment.	Tax.
Tangible personal property, at \$1.95 per \$100.....	\$83,844,796.25	\$1,634,973.53
Bonding and title companies, at 1½ per cent on their gross receipts.....	1,029,843.00	15,447.65
Building and loan associations, at 2 per cent on their gross earnings.....	1,594,350.26	31,887.01
Incorporated savings banks, at 4 per cent on their gross earnings less interest paid to depositors.....	1,079,482.64	43,179.29
Electric-light companies, at 4 per cent on their gross earnings.....	2,900,418.71	116,016.75
Telephone companies, at 4 per cent on their gross earnings.....	3,682,724.00	147,308.96
Gas-light companies, at 5 per cent on their gross earnings.....	2,087,904.00	104,395.20
Georgetown Barge, Dock, Elevator & Railway Co., at 5 per cent on their gross earnings.....	9,000.00	450.00
National banks, at 6 per cent on their gross earnings.....	4,687,345.12	281,240.72
Trust companies, at 6 per cent on their gross earnings.....	4,578,954.52	274,737.27
Washington Market Co., at 4 per cent on their gross earnings from conduits.....	9,790.00	391.60
Street railway companies, at 4 per cent on their gross receipts.....	11,424,312.21	456,972.48
Total assessment of tangible personal property.....	116,928,920.71	
Total tangible tax for collection, 1921.....		3,107,000.14
Increase in tangible tax, 1921 over 1920.....		986,295.47
Intangible personal property, 1921, at 0.3 of 1 per cent.....	323,949,583.01	971,848.74
Increase of intangible tax, 1921 over 1920.....		2,754.91
Grand total for collection, tangible and intangible tax, 1921.....		4,078,842.18

Number of accounts, tangible property only.....	10,814
Number of accounts, intangible property only.....	7,611
Number of accounts having both tangible and intangible property.....	28,114

Total number of accounts, tangible and intangible, 1921..... 46,539

Summary of new buildings and additions, improvements, etc., made during the fiscal year 1921 for assessment in the fiscal year 1922:

The assessment of new buildings amounts to \$7,681,975, and additions and improvements to old buildings aggregate \$1,822,700, which, together with new gas mains, conduits, railway, etc., assessed for \$445,838, make a total of \$9,950,513.

From this last total is to be taken amounts for property removed or destroyed \$197,200, leaving \$9,753,313, and from this last amount the sum of \$414,300 for property exempt, leaving as a net assessment (taxable) \$9,339,013.

**SPECIAL ASSESSMENT WORK.**

The amount of special assessment work is set forth in the following statement of special assessments levied during the year ended June 30, 1921.

The assessments for sidewalks, curbing, and alleys are levied under the act of August 7, 1894; assessments for street extensions under various special acts and public act No. 435 approved March 4, 1913; assessments for alleys and minor streets under section 1608, et seq., of the Code of Law for the District of Columbia, and act of March 2, 1907; assessments for small parks under public act No. 435, approved



March 4, 1913, act approved July 21, 1914, and the sundry civil act approved August 1, 1914. The assessments of roadways are levied under the act of July 21, 1914, and public act No. 250, approved September 1, 1916; and sewer assessments are levied under act of Congress approved April 22, 1904, and public act No. 245 approved June 5, 1920.

Assessment and permit work.....	\$163,527.26
Paving roadways.....	420,323.57
	<hr/> 583,850.83
Assessments levied by juries for street extensions, opening minor streets.	17,655.08
	<hr/> 601,505.91
Number of notices served during the year.....	8,429

Sewer assessments are levied under two acts—April 22, 1904, and June 5, 1920.

The District of Columbia appropriation bill approved June 5, 1920, provides, among other things, that

The rates of assessment for laying or constructing water mains and service sewers in the District of Columbia under the provisions of the act entitled "An act authorizing the laying of water mains and service sewers in the District of Columbia, the levying of assessments therefor, and for other purposes," approved April 22, 1904, are hereby increased from \$1.25 to \$2 and \$1 to \$1.50, respectively, per linear front foot for any water mains and service sewers constructed or laid during the fiscal year 1921.

#### PERSONAL TAX ASSESSMENTS.

The personal tax levy for the fiscal year 1921 had a grand total of \$4,078,849.18, derived from three classes of assessment. First, an amount derived from a levy of 1.95 per cent on household furniture (above \$1,000 value), merchandise, jewelry, boats, vehicles, horses, etc., or what is commonly known as tangible personal property; this equals \$1,634,973.53; second, from a tax on the gross earnings of banks, trust companies, and public service corporations, or an amount of \$1,472,026.91; third, from the tax on moneys and credits, including moneys loaned and invested, bonds and shares of stock, or what is generally known as intangible personal property; this amounts to \$971,848.74.

#### BIENNIAL ASSESSMENT OF REAL ESTATE.

The biennial assessment of real estate which was completed by the three assistant assessors by the 1st of January, 1921, was open to inspection and review from the first Monday in January to the first Monday in June.

#### YEARLY ASSESSMENT.

Under the act of 1894 (28 Stats., 282), the annual assessment of new structures and additions was completed in July, 1921, and added to the general assessment for the ensuing fiscal year, the total assessment of the new improvements being a little over \$9,339,000, as against about \$8,600,000 for the previous year.

## NUMBER AND CLASSES OF BUILDINGS.

The United States census of 1920 gives the population of the District of Columbia as 437,571. The total area of the District is 69,245 square miles, or 44,316.8 acres. The land area is 39,200 acres and about one-fourth is highly improved.

The number of brick dwellings and stores is 56,000 and about 20,000 frame dwellings. There are 88 hotels, 70 theaters, and 1,000 apartments valued from \$20,000 to several million. There are about 3,000 apartments including two-family flats, and 12,000 stables and garages.

The total number of buildings of all classes is less than 90,000.

## ESTIMATED REVENUES.

In compliance with the commissioners' order, a committee consisting of the auditor, the assessor, and the collector of taxes prepared and submitted, on August 22, 1921, a statement of the estimated revenues of the District of Columbia (exclusive of the revenues of the water department) for the fiscal year to end June 30, 1923. The estimate is as follows, using a rate of 2 per cent for both realty taxes and taxes on tangible personal property:

## Tax collections:

Realty taxes.....	\$9,300,000
Personal taxes.....	3,200,000
Special reimbursable taxes.....	1,500
Intangible property taxes.....	1,000,000
Insurance taxes.....	180,000
Penalties and interest on all taxes.....	70,000

## Licenses:

Dog taxes.....	20,000
Elevator operators.....	300
Engineers.....	150
Insurance.....	27,000
Miscellaneous.....	145,000
Motor-vehicle operators.....	30,000
Plumbers.....	30

## Rents:

Markets.....	30,000
Wharves, street termini, and buildings.....	12,000
Fish wharves and pipe lines.....	10,200
Vault spaces.....	18,000

## Fines:

Police court.....	300,000
Juvenile court.....	400

## Fees:

Advertising taxes in arrears.....	2,700
Building permits.....	24,000
Crematorium.....	990
Electrical permits.....	7,200
Health department.....	480
Gas and meter inspection.....	3,000
Motor-vehicle tags.....	260,000
Municipal court.....	30,000
Pound.....	1,500
Public convenience stations.....	4,800
Railing permits, etc.....	700
Recorder of deeds, surplus fees.....	6,600
Sewer and gas permits.....	3,600
Superintendent of weights, measures, and markets.....	3,600
Surveyor.....	15,000

## Fees—Continued.

Tax certificates.....	\$3, 600
Water-service permits.....	1, 000
Court of appeals, surplus fees.....	3, 600
Special assessments:	
Street extensions, all.....	50, 000
Assessment and permit work, including sidewalks, curbs, alley paving, and sewer construction.....	100, 000
Street paving, Borland amendment.....	85, 000
Special park improvements.....	900
Miscellaneous:	
Sale of old houses.....	360
Sale of old materials.....	5, 400
Sale of District regulations.....	300
Sales, workhouse.....	15, 000
Sales, reformatory.....	3, 300
Sales, Home for the Aged and Infirm.....	300
Sales, garbage-reduction plant.....	72, 000
Board and care of insane.....	18, 000
Tuition of nonresident pupils, public schools.....	3, 000
Damages to District property.....	1, 800
Railway tax, highway bridge.....	12, 000
Miscellaneous.....	1, 005
Total.....	15, 085, 315
Less estimated amount required for policemen's and firemen's relief funds, less retents and fines to be deducted from pay of policemen and firemen..	200, 000
Net revenues available.....	14, 885, 315

STATEMENT A.—*Consolidated statement showing (1) cash income of the District of Columbia from all sources during the fiscal year ended June 30, 1921, expenditures on account of District of Columbia appropriations, trust and special funds, (2) surplus revenues of the District of Columbia, and (3) the bonded debt of the District of Columbia, June 30, 1921.*

	Detail.	Total.	Grand total.
(1) CASH ACCOUNT, BALANCES JULY 1, 1920.			
To the credit of the disbursing officer, District of Columbia, on account of—			
Appropriations.....	\$600, 309. 11	\$658, 955. 25	
Trust and special funds.....	58, 646. 14		
In hands of the collector of taxes on account of—			
General fund.....	73, 417. 97	82, 163. 81	
Miscellaneous receipts, United States.....	1, 280. 97		
Trust and special funds.....	7, 456. 06		
Repayments.....	8. 81		
In the Treasury of the United States on account of—			
General fund, District of Columbia.. \$7, 337, 851. 24	7, 337, 271. 02	7, 691, 186. 01	
Adjustment after close of fiscal year.. 580. 22			
Trust and special funds.....	353, 914. 99		
Income.			
Revenues collected, account of general fund, District of Columbia.....	13, 286, 993. 92	24, 947, 424. 64	\$33, 379, 729. 71
Amount paid by the United States, account of proportion of District of Columbia appropriations.....	9, 218, 092. 97		
Cash collected account of trust and special funds.....	2, 229, 575. 96		
Amount deposited to credit of teachers, retirement fund..	212, 761. 79		
EXPENDITURES.			
Net expenditures from—			
Appropriations.....	21, 953, 499. 61	24, 268, 675. 92	
Trust and special funds.....	2, 315, 176. 31		



STATEMENT A.—Consolidated statement showing (1) cash income of the District of Columbia from all sources during the fiscal year ended June 30, 1921, etc.—Continued.

	Detail.	Total.	Grand total.
<b>EXPENDITURES—continued.</b>			
<i>Balances June 30, 1921.</i>			
To credit of disbursing officer, account of—			
Appropriations.....	\$993,954.31		
Trust and special funds.....	95,307.79		
		\$1,089,262.10	
In the Treasury of the United States—			
General fund, District of Columbia.....	7,569,871.89		
Trust and special funds.....	451,920.30		
		8,021,791.69	
			\$33,379,729.71
<b>(2) SURPLUS REVENUES.</b>			
Surplus revenues of the District of Columbia in the Treasury of the United States June 30, 1920, over and above appropriation and other charges.....		4,648,666.69	
Surplus revenues of the District of Columbia for the fiscal year, 1921, over and above appropriation and other charges for said fiscal year.....		512,171.86	
			5,160,838.55
<b>(3) DEBT.</b>			
Amount of 3.65 per cent District of Columbia bonds outstanding July 1, 1920.....			5,481,450.00
Purchase and cancellation of 3.65 per cent bonds during fiscal year 1921.....			565,700.00
Amount of 3.65 per cent District of Columbia bonds outstanding June 30, 1921.....			4,915,750.00
Sinking fund assets.....			3,749,123.02
Net indebtedness, June 30, 1921.....			1,166,626.98

STATEMENT B.—Account of the District of Columbia with the Treasury of the United States for receipts, other than trust and special funds, deposited in the Treasury during the fiscal year ended 1921; advances from appropriations payable from the revenues of said District; and cash balances of the District.

	Detail.	Total.	Grand total.
<b>Balance July 1, 1920:</b>			
Cash balance to the credit of the general fund of the District of Columbia in the Treasury of the United States, June 30, 1920.....	\$7,337,851.24		
Adjustment of differences developed subsequent to June 30, 1920 (set forth in detail in the ledger account of general fund).....	580.22		
Corrected cash balance to the credit of the general fund of the District of Columbia in the Treasury of the United States, June 30, 1920.....	7,337,271.02		
<b>Revenues deposited:</b>			
Revenues of the District of Columbia deposited in the Treasury of the United States during the fiscal year 1921.....	13,360,411.89		
		\$20,697,682.91	
<b>Advances and charges:</b>			
Advances from all appropriations of the District of Columbia during the fiscal year 1921, chargeable to the revenues of the District.....		13,127,811.52	
<b>Balance June 30, 1921:</b>			
Balance to the credit of the general fund of the District of Columbia in the Treasury of the United States, June 30, 1921.....			\$7,569,871.39

STATEMENT C.—*Statement of the bonded indebtedness of the District of Columbia, fiscal year ended June 30, 1921.*

	Detail.	Total.	Grand total.
June 30, 1920:			
3.65 bonds outstanding .....		\$5,481,450.00	
Sinking fund assets—			
3 per cent United States Panama Canal bonds .....	\$345,000.00		
4½ per cent United States Victory notes .....	210,000.00		
4½ per cent United States Liberty loan .....	1,837,500.00		
4½ per cent United States Victory notes .....	900,000.00		
Total bond investments .....	3,292,500.00		
Cash balance June 30, 1920 .....	36,323.36	3,328,823.36	
Net bonded indebtedness of the District of Columbia, June 30, 1920 .....			\$2,152,626.64
Reduction in indebtedness during fiscal year:			
Purchase and cancellation of District of Columbia 3.65 bonds .....	565,700.00		
Sinking fund operation, investments purchased, account sinking fund, 4½ per cent Victory notes .....	455,000.00	1,020,700.00	
Decreased balance June 30, 1921 .....		34,700.34	985,999.66
			1,166,626.98
June 30, 1921:			
3.65 bonds outstanding .....		4,915,750.00	
3 per cent United States Panama Canal bonds .....	345,000.00		
4½ per cent United States Liberty loan .....	1,837,500.00		
4½ per cent Victory notes .....	1,565,000.00		
	3,747,500.00		
Cash balance, June 30, 1921 .....	1,623.02	3,749,123.02	
Net bonded indebtedness of the District of Columbia, account of 3.65 bonds, June 30, 1921 .....			1,166,626.98

STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921.*

	Detail.	Total.	Grand total.
SUMMARY.			
Surplus revenues of the District of Columbia in the Treasury of the United States, June 30, 1920, over and above appropriation and other charges .....			\$4,648,666.69
Cash revenues for the fiscal year 1921 .....	\$13,447,993.92		
Unexpended balances of lapsed appropriations credited to the District of Columbia, June 30, 1921 .....	608,682.17		
Amount transferred to police and firemen's relief fund ..	14,056,676.09	13,895,676.09	
Charges revenue, account of the District of Columbia's share of appropriations for the fiscal year 1921:			
Payable by the United States and the District of Columbia .....	22,022,524.30		
Payable wholly by the District of Columbia .....	273,436.25		
Total appropriations, fiscal year 1921 .....	22,295,960.55	13,383,504.23	
Appropriations chargeable to the District of Columbia ..			
Surplus of current revenues over appropriation charges for the fiscal year 1921 .....			512,171.86
Total surplus revenues of the District of Columbia in the United States Treasury, June 30, 1921, over and above appropriation and other charges .....			5,160,838.55

STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921—Continued.*

	Detail.	Total.	Grand total.
DETAIL.			
<i>Revenues of the District of Columbia.</i>			
Tax collections:			
Realty taxes.....	\$8,024,344.80		
Personal taxes.....	2,843,091.98		
Intangible personal taxes.....	916,583.41		
Special reimbursable taxes.....	1,827.44		
Penalties and interest on all taxes.....	60,084.56		
Insurance taxes.....	181,758.99		
		\$12,027,691.18	
Licenses:			
Dog taxes.....	22,356.64		
Elevator operators.....	233.50		
Engineers.....	156.00		
Insurance.....	27,039.25		
Transfers.....	74.00		
Miscellaneous.....	144,006.17		
Transfers.....	195.00		
Motor-vehicle operators.....	40,960.00		
Plumbers.....	30.00		
		235,050.56	
Rents:			
Wharves, street termini, and buildings.....	10,233.87		
Fish wharf and markets.....	8,792.85		
Washington Market Co.....	3,750.00		
Vault space.....	1,816.23		
Eastern market.....	7,456.64		
Western market.....	7,003.30		
Georgetown market.....	377.10		
Wholesale produce market.....	11,047.10		
Pipe line.....	220.44		
		50,697.53	
Fines:			
Police court.....	322,473.96		
Juvenile court.....	433.00		
		322,906.96	
Fees:			
Motor-vehicle tags.....	255,767.00		
Duplicate motor tags.....	1,266.00		
Advertising taxes in arrears.....	2,315.03		
Building permits.....	16,890.94		
Crematorium.....	825.00		
Electrical permits.....	5,804.00		
Gas and meter inspection.....	2,476.20		
Health department.....	399.25		
Municipal court.....	17,245.02		
Pound.....	1,472.75		
Public convenience stations.....	3,970.00		
Railing permits, etc.....	640.50		
Sewer and gas permits.....	2,932.00		
Surveyor.....	12,677.91		
Tax certificates.....	3,311.50		
Water-service permits.....	875.00		
Sealer weights and measures.....	3,163.52		
Electric meters.....	35.50		
		332,067.12	
Special Assessment:			
Assessment and permit work, including sidewalks, curbs, alley paving, and sewer construction.....	86,017.99		
Street paving (Borland amendment).....	159,371.18		
Street extensions, all.....	26,393.58		
Special park improvements.....	950.72		
		272,733.47	
Miscellaneous:			
Sale of old materials.....	4,822.92		
Houses.....	925.50		
District regulations.....	272.32		
Garbage tankage.....	20,931.47		
Garbage grease.....	72,756.56		
National training school for girls.....	190.59		
Municipal lodging house.....	155.65		
Board and care of insane.....	19,260.15		
Tuition of nonresident pupils, public schools.....	2,639.42		
Police court unclaimed collateral.....	584.50		
Damage to District property.....	1,785.77		
Railroad tax, Highway Bridge.....	29,000.00		
Paving roadway.....	788.36		
Transfer patient to Hampton, Va.....	.75		
Sales, workhouse, 60/40.....	17,179.42		
Sales, reformatory, 60/40.....	3,588.18		
Sales, home for the aged and infirm, 60/40.....	161.09		
		175,042.65	



STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921—Continued.*

	Detail.	Total.	Grand total.
DETAIL—continued.			
<i>Revenues of the District of Columbia—Continued.</i>			
Deposited in Treasury of the United States, to the credit of the general fund, District of Columbia, account of surplus fees of recorder of deeds, and register of wills, etc.....		\$31,804.45	
Gross revenues of the District of Columbia, fiscal year 1921.....		13,447,993.92	
Amount transferred to credit of policemen and firemen's relief fund.....		161,000.00	
		13,286,993.92	
Credit by unexpended balances of appropriations, June 30, 1921.....		608,682.17	
Net revenues of the District of Columbia, fiscal year 1921, available to meet appropriation charges for said fiscal year.....			\$13,895,676.09
<i>Appropriations payable by the United States and the District of Columbia.</i>			
District of Columbia appropriation act approved June 5, 1920:			
Salaries, offices, 1921.....	\$856,526.00		
Salaries, sinking fund office, 1921.....	500.00		
Public Utilities Commission, 1921.....	40,840.00		
Employees' compensation fund.....	5,000.00		
Contingent and miscellaneous expenses, 1921.....	207,830.00		
Repairs to buildings injured by fire, 1921.....	10,000.00		
Maintenance of Municipal Building, 1921.....	35,000.00		
Improvements and repairs, 1921.....	1,189,100.00		
Street improvements, 1921.....	614,200.00		
Maintenance of highway bridge across Potomac River, 1921.....	28,860.00		
Maintenance of bridge across Anacostia River, 1921..	5,000.00		
Sewers, 1921.....	582,000.00		
Sewage-disposal system.....	30,000.00		
Streets, 1921.....	1,193,000.00		
Care and maintenance of public convenience stations, 1921.....	20,000.00		
Condemnation of insanitary buildings, 1921.....	2,500.00		
Electrical department, 1921.....	506,655.00		
Public schools, 1921.....	4,533,810.00		
Teachers' retirement fund.....	50,000.00		
Buildings and grounds, public schools.....	402,600.00		
Columbia Institution for the Deaf, 1921.....	20,250.00		
Education of colored deaf mutes, 1921.....	3,000.00		
Instruction of blind children, 1921.....	8,500.00		
Metropolitan police, 1921.....	1,794,153.87		
Fire department, 1921.....	1,271,060.00		
Health department, 1921.....	173,940.00		
Garfield Hospital isolating ward, 1921.....	10,000.00		
Providence Hospital isolating ward, 1921.....	6,500.00		
Maintenance of public crematorium, 1921.....	4,500.00		
Child Welfare Society, 1921.....	15,000.00		
Courts, 1921.....	131,560.00		
Probation system, supreme court, 1921.....	5,185.00		
Wrists of lunacy, 1921.....	5,500.00		
Emergency fund, 1921.....	8,000.00		
Support of convicts, 1921.....	100,000.00		
Salaries of employees, courthouse, 1921.....	16,920.00		
Salaries of employees, Court of Appeals Building, 1921.....	4,800.00		
Miscellaneous expenses, Court of Appeals Building, 1921.....	800.00		
Fees of witnesses, supreme court, 1921.....	15,000.00		
Fees of jurors, supreme court, 1921.....	60,000.00		
Pay of bailiffs, etc., supreme court, 1921.....	27,200.00		
Miscellaneous expenses, supreme court, 1921.....	15,000.00		
Washington Asylum and Jail, 1921.....	118,455.00		
Support of prisoners, 1921.....	90,700.00		
Transportation of paupers and prisoners, 1921.....	6,200.00		
Home for the Aged and Infirm, 1921.....	78,692.00		
National Training School for Boys, 1921.....	67,500.00		
National Training School for Girls, 1921.....	36,880.00		
Buildings, National Training School for Girls.....	20,000.00		
Freedmen's Hospital, 1921.....	45,000.00		

STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921—Continued.*

	Detail.	Total.	Grand total.
DETAIL—continued.			
<i>Appropriations payable by the United States and the District of Columbia—Continued.</i>			
Columbia Hospital for Women and Lying-in Asylum, 1921.....	\$20,000.00		
Children's Hospital, 1921.....	15,000.00		
Support and medical treatment of destitute patients, 1921.....	15,000.00		
Maintenance of Garfield Hospital, 1921.....	13,000.00		
Central Dispensary and Emergency Hospital, 1921.....	22,000.00		
Eastern Dispensary, 1921.....	15,000.00		
Washington Home for Incurables, 1921.....	5,000.00		
Georgetown University Hospital, 1921.....	5,000.00		
George Washington University Hospital, 1921.....	5,000.00		
Tuberculosis Hospital, 1921.....	75,140.00		
Board of Children's Guardians, 1921.....	218,400.00		
Industrial Home School for Colored Children, 1921.....	35,000.00		
Industrial Home School, 1921.....	38,540.00		
National Association for Colored Women and Children, 1921.....	5,000.00		
Washington Home for Foundlings, 1921.....	5,000.00		
St. Ann's Infant Asylum, 1921.....	5,000.00		
Relief of the poor, 1921.....	16,190.00		
Temporary home for ex-Union soldiers and sailors, 1921.....	5,920.00		
Hope and Help Mission, 1921.....	3,000.00		
Southern Relief Society, 1921.....	10,000.00		
National Library for the Blind, 1921.....	5,000.00		
Columbia Polytechnic Institute, 1921.....	1,500.00		
Hospital for the Insane, 1921.....	753,500.00		
Workhouse and reformatory, 1921.....	9,160.00		
Workhouse, 1921.....	247,240.00		
Reformatory, 1921.....	93,700.00		
Buildings, reformatory.....	50,000.00		
Militia, 1921.....	48,700.00		
Refund of erroneous collections, 1921.....	1,500.00		
Reclamation of Anacostia River flats.....	100,000.00		
Payment to Thomas W. and Alice N. Keller for damages by condemnation proceedings.....	3,820.00		
		\$16,322,026.87	
Sundry civil act approved June 5, 1920:			
Repairs and improvement of courthouse, 1921.....	2,000.00		
Columbia Hospital for Women and Lying-in Asylum, 1921.....	20,000.00		
Improvement and care of public grounds, 1921.....	443,550.00		
Lighting public grounds, 1921.....	28,500.00		
Bridge across Potomac River at Georgetown, 1921.....	500,000.00		
Burial of indigent soldiers, 1921.....	1,000.00		
National Zoological Park, 1921.....	125,000.00		
Connecting parkway between Rock Creek and Potomac Park.....	200,000.00		
		1,320,050.00	
Legislative, executive, and judicial act approved May 29, 1920:			
Salaries, Supreme Court, 1921.....	52,100.00		
Salaries and expenses, Court of Appeals, 1921.....	42,410.00		
		94,510.00	
Deficiency act approved Mar. 1, 1921:			
Employees' compensation fund, 60/40.....	2,000.00		
Contingent and miscellaneous expenses, 1921.....	3,900.00		
Sewers, 1921.....	18,000.00		
Public schools, 1921.....	33,480.00		
Metropolitan police, 1921.....	1,900.00		
Fire department, 1921.....	700.00		
Health department, 1921.....	1,400.00		
Courts, 1921.....	150.00		
Support of convicts, 1921.....	50,000.00		
Pay of bailiffs, etc., Supreme Court, 1921.....	1,800.00		
Miscellaneous expenses, Supreme Court, 1921.....	4,000.00		
Fees of witnesses, Supreme Court, 1921.....	1,000.00		
Home for the Aged and Infirm, 1921.....	5,500.00		
Board of Children's Guardians, 1921.....	18,500.00		
Hospital for the Insane, 1921.....	101,500.00		
Judgments, 60/40.....	5,877.61		
Lighting, public grounds, 1921.....	1,200.00		
Miscellaneous expenses, Supreme Court, 1920.....	888.08		
Support of convicts, 1920.....	41,797.18		
		293,592.87	

STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921—Continued.*

	Detail.	Total.	Grand total.
DETAIL—continued.			
<i>Appropriations payable by the United States and the District of Columbia—Continued.</i>			
Deficiency act approved June 16, 1921:			
Employees' compensation fund, 60/40.....	\$600.00		
Rent commission, 60/40.....	15,000.00		
Contingent and miscellaneous expenses—			
1918 and prior.....	127.61		
1920.....	278.66		
1921.....	6,751.04		
Sewers, 1921.....	5,000.00		
Electrical department, 1921.....	1,000.00		
Public schools:			
1918 and prior.....	3,156.60		
1920.....	3.09		
1921.....	35,870.06		
Instruction of blind children, 1921.....	369.50		
Fire department—			
1918 and prior.....	2.88		
1920.....	47.64		
1921.....	8,000.00		
Health department—			
1918 and prior.....	16.08		
1921.....	6,450.00		
Writs of lunacy—			
1920.....	212.10		
1921.....	1,000.00		
Support of convicts, 1921.....	40,000.00		
Courts—			
1918 and prior.....	88.28		
1919.....	2,134.12		
1920.....	3.85		
1921.....	2,175.00		
1921-22.....	22,483.34		
Fees of witnesses, Supreme Court, 1921.....	3,500.00		
Pay of bailiffs, etc., Supreme Court, 1921.....	1,500.00		
Miscellaneous expenses, Supreme Court, 1921.....	5,000.00		
National Training School for Girls, 1921.....	5,000.00		
Tuberculosis Hospital, 1921.....	3,000.00		
Board of Children's Guardians, 1921.....	7,000.00		
Hospital for the Insane—			
1920.....	8,163.71		
1921.....	85,000.00		
Public Utilities Commission—			
1918 and prior.....	1.90		
1920.....	383.57		
Improvements and repairs, 1918 and prior.....	\$41.73		
Streets, 1918 and prior.....	6.60		
Rock Creek Park, 1918 and prior.....	1.44		
Metropolitan police, 1918 and prior.....	1.22		
Maintenance of public crematorium, 1918 and prior.....	9.42		
Emergency fund, 1918 and prior.....	44.64		
Support of prisoners, 1918 and prior.....	4.00		
Home for the Aged and Infirm—			
1918 and prior.....	528.91		
1920.....	259.11		
Columbia Hospital for Women and Lying-in			
Asylum, 1921.....	3,000.00		
Workhouse, 1918 and prior.....	52.51		
Industrial Home School, 1921.....	5,000.00		
Site for branch free public library, 60/40.....	10,000.00		
Judgments, 60/40.....	23,486.36		
		\$312,557.97	
District of Columbia appropriation act approved Feb. 22, 1921:			
Public schools, 1921-22.....	38,460.00		
Buildings and grounds, public schools, 60/40.....	980,000.00		
		1,018,460.00	
Increase of compensation, District of Columbia, 1920.....	1,294.06		
Increase of compensation, District of Columbia, 1921.....	1,684,624.53		
		1,685,918.59	
Total appropriations, 60 per cent payable from the revenues of the District of Columbia.....		21,047,116.30	
60 per cent being.....		12,622,363.98	



STATEMENT D.—*Showing appropriations and revenues of the District of Columbia, fiscal year 1921—Continued.*

	Detail.	Total.	Grand total.
DETAIL—continued.			
<i>Appropriations payable wholly from revenues of the District of Columbia.</i>			
District of Columbia appropriation act, approved May 29, 1920: Salaries of employees, Public Buildings and Grounds, 1921.....		\$82,080.00	
District of Columbia appropriation act, approved June 5, 1920:			
Minimum wage board, 1921.....	\$5,000.00		
Extension, etc., of streets and avenues, 1921.....	50,000.00		
Maintenance, etc., of playgrounds, 1921.....	38,000.00		
Salaries, playgrounds, 1921.....	46,220.00		
		139,220.00	
District of Columbia appropriation act, approved Aug. 31, 1918: Extension, etc., of streets and avenues, 1919.....		5,000.00	
District of Columbia appropriation act, approved May 29, 1920: Increase of compensation, 1921.....		12,000.00	
District of Columbia appropriation act, approved June 11, 1878:			
Increase of compensation, 1921.....		9,200.00	
Refunding taxes, etc.....		25,936.25	
<i>Appropriation payable one-half from the revenues of the District of Columbia.</i>			
District of Columbia appropriation act, approved June 5, 1920: Interest and sinking fund, 1921.....	975,408.00	487,704.00	
Total appropriations and other charges against the revenues of the District of Columbia, fiscal year 1921.....			\$13,383,504.23
Excess of revenues of the District of Columbia, fiscal year 1921 over appropriations and other charges for said year.....			512,171.86

STATEMENT E.—*Statement of appropriations and advances, fiscal year 1921, and appropriation balances.*

	Detail.	Total.	Grand total.
Balances July 1, 1920: Balance of District of Columbia appropriations subject to requisition, fiscal year 1920, and prior years.....		\$5,206,933.12	
Appropriations: Total appropriations, fiscal year 1921, detailed in statement D:			
Payable by the District of Columbia and the United States.....	\$22,022,524.30		
Payable wholly by the District of Columbia.....	273,436.25		
Total appropriations, fiscal year 1921.....		22,295,960.55	
Advances: Total amount advanced upon requisitions, transfer settlements, and direct settlements, less repayments on account of advances, fiscal year 1921.....		22,345,949.70	\$27,502,893.67
Lapsed appropriations: Balances of lapsed appropriations credited to the District of Columbia and the United States, June 30, 1921.....		1,198,207.42	23,544,157.12
Balances June 30, 1921: Balances of appropriations subject to requisition on account of fiscal year 1921, and prior years.....			3,958,736.55

STATEMENT F.—*Statement of net expenditures of the government of the District of Columbia, fiscal year 1921.*

	Salaries.	Expenses.	Total.
<b>I. GENERAL GOVERNMENT.</b>			
Executive office.....	\$28,621.01	\$2,678.76	
Municipal garage.....	3,499.98	35,115.46	
Auditor's office.....	44,157.09	1,882.20	
Disbursing office.....	10,467.49	577.12	
Assessor's office.....	97,689.58	4,855.04	
Collector's office.....	51,914.63	4,502.36	
Sinking fund office.....	500.00		
Corporation counsel's office.....	23,093.21	1,400.73	
Plumbing inspector's office.....	20,367.17	989.36	
License bureau.....	13,023.61	2,839.41	
Municipal architect's office.....	15,029.12	237.67	
Purchasing officer's office.....	40,152.86	2,862.30	
Building inspector's office.....	35,385.39	3,219.24	
District Building.....	41,362.04	43,237.71	
Coroner's office.....	3,599.99	8,871.11	
Engineer department, records division.....	15,662.04	1,309.86	
Permit division.....	2,364.56	247.51	
Board of examiners, steam engineers.....	900.00		
Department of insurance.....	11,897.98	1,087.63	
Employees' compensation fund.....		7,704.01	
Minimum wage board.....	2,502.61	2,370.16	
Public Utilities Commission.....	30,400.07	8,605.50	
Juvenile court.....	28,530.84	7,277.72	
Police court.....	39,410.72	20,743.65	
Municipal court.....	25,414.54	8,147.97	
Report of court of appeals.....		55.00	
Rent, recorder of deeds.....		5,500.00	
Miscellaneous expenses, supreme court.....		24,802.84	
Fees of witnesses, supreme court.....		19,403.98	
Fees of jurors, supreme court.....		55,576.00	
Pay of bailiffs, supreme court.....		30,500.00	
Salaries, supreme court.....	51,757.82		
Salaries of employees, courthouse.....	16,920.00		
Miscellaneous expenses, Court of Appeals Building.....		730.54	
Salaries and Expenses, court of appeals.....		42,391.57	
Salaries of employees, Court of Appeals Building.....	4,782.00		
Repairs and improvements of courthouse.....		1,712.28	
Reconstruction of courthouse.....		593.40	
Temporary quarters, courthouse.....		500.00	
Probation system, supreme court.....	4,312.49	621.11	
Probation system, police court.....	26.33	181.09	
Writs of lunacy.....	2,397.55	4,098.95	
Judicial expenses.....		5,241.37	
Register of wills office, copies of papers relating to realty.....		75.00	
	666,142.72	362,745.61	
Total, general government.....			\$1,028,888.33
<b>II. PROTECTION OF LIFE AND PROPERTY.</b>			
Surveyor's office.....	32,037.15	2,326.54	
Metropolitan police.....	1,496,931.99	92,832.26	
House of detention.....	8,371.29	29,871.19	
Harbor patrol.....	3,857.24	4,929.11	
Militia.....		50,950.65	
Fire department.....	1,071,888.60	213,370.36	
Repairs to buildings injured by fire.....		886.24	
Electrical department.....	57,991.44	465,861.76	
Removal of dangerous buildings.....		336.04	
Pound and stable.....		47.37	
	2,671,077.71	861,411.52	
Total, protection of life and property.....			3,532,489.23
<b>III. HEALTH AND SANITATION.</b>			
Sewer division.....	65,210.39	646,922.63	
Street cleaning division.....	42,439.91	1,196,181.97	
Health department.....	94,747.91	80,761.81	
Sewage-disposal system.....		72,063.72	
Condemnation of insanitary buildings.....	2,100.00	128.96	
Care and maintenance of public convenience stations.....		19,134.59	
	204,498.21	2,015,193.68	
Total, health and sanitation.....			2,219,691.89

STATEMENT F.—*Statement of net expenditures of the government of the District of Columbia, fiscal year, 1921—Continued.*

	Salaries.	Expenses.	Total.
IV. HIGHWAYS.			
Surface division.....	\$72,052.25	\$1,357.34	
Inspector of asphalts and cements.....	7,825.01	685.78	
Street extension.....	3,299.98		
Trees and parking.....	9,840.02		
Improvements and repairs.....		1,254,990.27	
Street improvements.....		762,348.81	
Extension, etc., of streets and avenues.....		14,080.17	
Alleys.....		1,436.05	
Maintenance of bridge across Anacostia River.....		2,908.26	
Maintenance of Highway Bridge across Potomac River.....	1,134.97	4,857.66	
Maintenance of Highway Bridge across Potomac River, outside.....		20,500.00	
Bridge across Potomac River at Georgetown.....		577,000.00	
Elimination of grade crossings.....		1,802.19	
	94,152.23	2,641,966.53	
Total, highways.....			\$2,736,118.76
V. CHARITIES AND CORRECTIONS.			
Board of Charities.....	20,139.99	7,450.54	
Home for the Aged and Infirm.....	17,787.02	75,077.68	
Buildings, Home for the Aged and Infirm.....		18,491.41	
Washington Home for Incurables.....		4,711.42	
Relief of the poor.....	2,039.99	11,343.97	
Transportation of paupers and prisoners.....		5,739.79	
Southern Relief Society.....		9,747.87	
Board of Children's Guardians.....	18,970.99	229,779.81	
Industrial Home School.....	10,057.77	37,776.10	
Industrial Home School for Colored Children.....	9,927.73	26,820.21	
Hope and Help Mission.....		3,011.59	
National Association for Colored Women and Children.....		3,303.86	
Washington Home for Foundlings.....		1,102.54	
St. Ann's Infant Asylum.....		368.72	
Temporary Home for ex-Union Soldiers and Sailors.....	1,920.00	5,496.35	
Burial of Indigent Soldiers.....		664.00	
National Training School for Boys.....		70,610.16	
National Training School for Girls.....	10,243.31	23,794.02	
Buildings, National Training School for Girls.....		21,618.38	
Freedmen's Hospital.....		39,261.75	
Columbia Hospital for Women and Lying-In Asylum.....		19,353.63	
Columbia Hospital for Women and Lying-In Asylum, outside.....		22,985.91	
Children's Hospital.....		13,934.75	
Garfield Hospital isolating ward.....		10,486.18	
Maintenance of Garfield Hospital.....		14,919.75	
Providence Hospital isolating ward.....		5,526.50	
Heating and lighting power plant, Providence Hospital.....		958.05	
Central Dispensary and Emergency Hospital.....		23,669.05	
Eastern Dispensary.....		3,219.15	
Georgetown University Hospital.....		5,000.00	
George Washington University Hospital.....		5,080.50	
Support and Medical Treatment of Destitute Patients.....		16,085.50	
Washington Diet Kitchen.....		1,250.00	
Child Welfare Society.....		13,750.00	
Buildings, Gallinger Hospital.....		509,131.16	
Tuberculosis Hospital.....	20,561.37	59,593.92	
Hospital for the Insane.....		848,707.89	
Support of prisoners.....	30,446.41	50,481.83	
Support of convicts.....		172,956.65	
Washington Asylum and Jail.....	30,785.71	83,711.62	
Reformatory.....	28,416.30	59,812.69	
Buildings, reformatory.....		66,309.07	
Workhouse.....	48,532.51	139,741.91	
Workhouse and reformatory.....	365.00	8,787.93	
Buildings, workhouse.....		—1,287.00	
Reformatory and workhouse.....		510.21	
	250,194.10	2,748,932.92	
Grand total, charities and corrections.....			2,999,127.02
VI. EDUCATION.			
Free public library.....	83,135.78	38,948.01	
Public schools.....	3,815,071.23	855,473.49	
Buildings and grounds, public schools.....		823,483.62	
Expenses retirement of teachers.....		2,003.31	
Teachers' retirement appropriated fund.....		19,688.30	
Columbia Institution for the Deaf.....		20,250.00	
National Library for the Blind.....		5,000.00	



STATEMENT F.—*Statement of net expenditures of the government of the District of Columbia, fiscal year, 1921—Continued.*

	Salaries.	Expenses.	Total.
VI. EDUCATION—continued.			
Columbia Polytechnic Institute.....		\$1,629.00	
Education of colored deaf mutes.....		2,775.00	
Instruction of blind children.....		8,000.00	
	\$3,898,207.01	1,777,507.49	
Total, education.....			\$5,676,457.74
VII. RECREATION.			
Reclamation of Anacostia River flats.....		104,013.42	
Maintenance, etc., of playgrounds.....	45,428.38	41,302.71	
National Zoological Park.....		124,024.71	
Improvement and care of public grounds.....		454,762.54	
Lighting public grounds.....		29,100.00	
Salaries employees public buildings and grounds.....		82,080.00	
Connecting parkway between Rock Creek and Potomac Park.....		140,071.03	
Rock Creek Park.....		42.50	
Small parks.....		698.83	
	45,428.38	976,095.74	
Total, recreation.....			1,021,524.12
VIII. MISCELLANEOUS.			
Engineer stables.....	4,936.88		
Repair division.....	14,406.11	233.38	
Increase of compensation.....	1,522,481.12		
Increase of compensation, wholly, D. C.....	16,623.18		
Increase of compensation, outside, D. C.....	43,778.73		
Rent commission.....	26,011.77	4,027.21	
Zoning commission.....	1,450.00	2,722.33	
Payment to Thomas W. and Alice M. Keller, for damages by condemnation.....		3,820.00	
Refunding taxes, etc.....		25,636.99	
Emergency fund.....		4,813.35	
Refund of erroneous collections.....		1,057.35	
Judgments.....		29,316.47	
Veterinarian.....	1,399.12	176.30	
General advertising.....		7,002.91	
Advertising taxes in arrears.....		6,579.22	
Vehicle tags.....		14,588.00	
Damages.....		328.00	
Printing annual and special reports.....		9,455.58	
Postage.....		14,980.00	
Purchase of construction material.....		—6,320.58	
Contingent and miscellaneous expenses of various offices, printing of pay rolls and vouchers, proposals and contracts for general supplies, and miscellaneous items.....		7,003.92	
	1,631,086.91	125,420.43	
Total, miscellaneous.....			1,756,507.34
IX. PUBLIC-SERVICE ENTERPRISES.			
Department of weights, measures, and markets.....	24,103.29	10,007.32	
Maintenance of public crematorium.....		4,360.73	
Maintenance of fuel yards.....		—45,581.10	
Buildings, fish wharf and market.....		4,742.52	
Wharf between M and N Streets SW.....		9,654.42	
	24,103.29	—16,816.11	
Total, public-service enterprises.....			7,287.18
X. INTEREST AND DEBT.			
Net expenditures account interest and sinking fund, 1921.....		975,408.00	
Total, interest and debt.....			975,408.00
Grand total, net expenditures from appropriations, fiscal year 1921.....			21,953,499.61

STATEMENT G.—*Receipts of trust and special funds, District of Columbia, net expenditures, and balances, fiscal year, 1921.*

Fund.	Balances July 1, 1920.	Collections, fiscal year, 1921.	Net expenditures fiscal year, 1921.	Balances June 30, 1921.		
				In United States Treasury.	In hands of dis- bursing officer of the District of Columbia.	Total balances June 30, 1921.
Water fund.....	\$164,652.22	\$1,070,339.49	\$1,025,660.53	\$161,344.46	\$47,983.72	\$209,331.18
Miscellaneous trust fund deposits.....	128,091.72	822,353.94	776,465.48	138,067.60	35,912.58	173,980.18
Policemen and firemen's relief fund.....	44,309.36	161,168.67	169,945.33	34,649.20	883.50	35,532.70
Washington redemption fund.....	25,573.77	147,224.53	155,164.78	15,269.56	2,363.96	17,633.52
Industrial Home School fund.....	4,647.45	7,181.85	8,076.79	1,225.73	2,526.78	3,752.51
Industrial Home School for Colored Children fund:						
1920.....	73.28	.....	73.20	.08	.....	.08
1919.....	39.65	.....	39.65	.....	.....	.....
1918.....	.....	28.78	28.78	.....	.....	.....
Permit fund.....	32,728.11	21,130.76	12,860.16	39,374.05	1,624.66	40,998.71
Surplus fund.....	1,211.05	.....	137.00	720.74	353.31	1,074.05
Outstanding liabilities.....	2,394.80	49.46	38.30	2,405.96	.....	2,405.96
Sanitary fund.....	61.17	.....	25.00	36.17	.....	36.17
Escheated estates relief fund.....	152.87	176.72	329.59	.....	.....	.....
Militia fund from fines.....	291.30	.....	12.00	303.30	.....	303.30
Washington special tax fund.....	11,554.94	.....	.....	11,554.94	.....	11,554.94
Redemption of tax sale certificates.....	3,039.07	.....	.....	3,039.07	.....	3,039.07
Redemption of assessment certificates.....	1,167.65	.....	.....	1,167.65	.....	1,167.65
Teachers retirement deductions fund.....	.....	212,761.79	166,343.72	42,761.79	3,653.28	46,418.07
Total.....	419,988.41	2,442,415.99	2,315,176.31	451,920.30	95,307.79	547,228.09

STATEMENT H.—*Cash account of the disbursing officer of the District of Columbia with the Treasurer of the United States for the fiscal year ended June 30, 1921.*

	Detail.	Total.
BALANCES.		
Balance to the credit of the disbursing officer, District of Columbia, with the Treasurer of the United States, July 1, 1920.....	.....	\$658,955.25
ADVANCES.		
Amount advanced by the Secretary of the Treasury and deposited with the Treasurer of the United States to the credit of the disbursing officer of the District of Columbia:		
Appropriations for general expenses.....	\$17,838,126.22	
Washington redemption fund.....	156,733.54	
Permit fund.....	12,000.00	
Industrial Home School fund.....	7,170.15	
Industrial Home School for Colored Children fund, 1920.....	19.45	
Policemen and firemen's relief fund.....	205,829.85	
Miscellaneous trust fund deposits.....	743,000.00	
Outstanding liabilities.....	38.30	
Escheated estates relief fund.....	329.59	
Water fund.....	964,977.29	
Sanitary fund.....	19.40	
Militia fund from fines.....	36.80	
		19,928,280.59
Amount of checks canceled and repaid, to appropriations and funds.....	.....	17,143.51
		20,604,379.35

STATEMENT H.—*Cash account of the disbursing officer of the District of Columbia with the Treasurer of the United States for the fiscal year ended June 30, 1291—Continued.*

	Detail.	Total.
DISBURSEMENTS.		
Amount of checks drawn by the disbursing officer of the District of Columbia on vouchers audited and approved by the auditor of the District of Columbia:		
Appropriations for general expenses.....	\$17,503,987.35	
Water fund.....	727,011.11	
Miscellaneous trust fund deposits.....	718,838.88	
Permit fund.....	12,860.16	
Policemen and firemen's relief fund.....	209,599.65	
Washington redemption fund.....	155,165.03	
Outstanding liabilities.....	38.30	
Industrial Home School fund.....	16,740.33	
Industrial Home School for Colored Children fund, 1920.....	26.40	
Escheated estates relief fund.....	329.59	
Sanitary fund.....	19.40	
Surplus fund.....	137.00	
		\$19,334,753.20
REPAYMENTS.		
Amount of unexpended balances of requisitions repaid to appropriations and funds.....		163,220.54
Amount of checks canceled and repaid to appropriations and funds.....		17,143.51
BALANCE, JUNE 30, 1921.		
Balance to the credit of the disbursing officer, District of Columbia, with the Treasurer of the United States, June 30, 1921.....		1,089,262.10
		20,604,379.35

STATEMENT I.—*Account of the collector of taxes of the District of Columbia with the District of Columbia for the fiscal year, 1921.*

	Detail.	Total.
BALANCES JULY 1, 1920.		
Balances due the District of Columbia on account of cash in hands of collector June 30, 1920:		
General fund.....	\$73,417.97	
Miscellaneous receipts of the United States.....	1,280.97	
Trust and special funds.....	7,456.06	
Repayments to appropriations.....	8.81	
		\$82,163.81
Balances due the District of Columbia on account of uncollected:		
Realty taxes.....	1,396,442.47	
Tangible personal taxes.....	629,360.88	
Intangible personal taxes.....	128,652.60	
Special reimbursable taxes.....	13,297.96	
		2,167,753.91
Total balances, June 30, 1921.....		2,249,917.72
DEBITS.		
To amount of levy based on new assessment for fiscal year 1921:		
Realty taxes.....	8,478,498.33	
Tangible personal taxes.....	3,107,000.44	
Intangible personal taxes.....	971,848.74	
		12,557,347.51
To amount of increases in levies, per assessor's certificate:		
Realty taxes.....	38,801.70	
Tangible personal taxes.....	8,930.30	
Intangible personal taxes.....	1,638.34	
Special reimbursable taxes.....	1,166.65	
		50,536.99
To amount of collections on account of penalties:		
Realty taxes.....	54,936.96	
Tangible personal taxes.....	5,147.60	
		60,084.56
To amount of collections account of miscellaneous items:		
District of Columbia, one-half.....	499,305.27	
District of Columbia, 60 per cent.....	20,928.69	
District of Columbia, all.....	1,050,023.32	
United States, one-half.....	499,305.26	
United States, 40 per cent.....	13,952.39	
United States, all.....	1,752.90	
		2,085,267.83



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## REPORT OF THE AUDITOR.

STATEMENT I.—*Account of the collector of taxes of the District of Columbia with the District of Columbia for the fiscal year, 1921—Continued.*

	Detail.	Total.
DEBITS—continued.		
To amount of collections account trust and special funds:		
Water fund.....	\$1,070,339.49	
Washington redemption fund.....	147,224.53	
Permit fund.....	21,130.76	
Miscellaneous trust fund deposits.....	822,353.94	
Escheated estates relief fund.....	176.72	
Industrial home school fund.....	7,181.85	
Policemen and firemen's relief fund.....	161,168.67	
		\$2,229,575.96
To amount of repayments made to various appropriations.....		46,060.30
		19,278,790.87
CRÉDITS.		
By collections deposited with the Treasurer of the United States, as verified by the auditor of the District of Columbia:		
Realty taxes.....	8,081,871.95	
Tangible personal taxes.....	2,851,629.67	
Intangible personal taxes.....	920,479.71	
Special reimbursable taxes.....	1,827.44	
		11,855,808.77
By collections on account of penalties:		
Realty taxes.....	55,498.33	
Tangible personal taxes.....	5,250.30	
		60,748.63
By collections on account of miscellaneous items:		
District of Columbia, one-half.....	500,586.23	
District of Columbia, 60 per cent.....	20,928.69	
District of Columbia, all.....	1,051,535.12	
		1,573,050.04
		13,489,607.44
Trust and special funds.....	2,076,032.02	
Miscellaneous receipts, United States.....	516,291.52	
Repayments to appropriations.....	46,069.11	
Policemen and firemen's relief fund.....	161,000.00	
		2,799,392.65
Total deposits with the Treasurer of the United States.....		16,289,000.09
By amount of reduction in levies per assessor's certificate account of:		
Realty taxes.....	26,635.77	
Tangible personal taxes.....	16,594.15	
Intangible personal taxes.....	26,009.26	
		69,239.18
BALANCES JUNE 30, 1921.		
Balances due the District of Columbia on account of uncollected—		
Realty taxes.....	1,862,761.93	
Tangible personal taxes.....	885,605.49	
Intangible personal taxes.....	159,547.01	
Special reimbursable taxes.....	12,637.17	
		2,920,551.60
		19,278,790.87

STATEMENT J.—*Statement of the teachers' retirement fund, District of Columbia.*

	Detail.	Total.
RECEIPTS.		
Total amount of deductions from salaries of officers and teachers.....	\$251,214.53	
Interest derived from investments.....	5,013.92	
		\$256,228.45
EXPENDITURES.		
Refund of deductions, including interest.....	5,691.46	
Annuities paid.....	834.56	
Expended for investments.....	203,284.36	
	209,810.38	
Balance June 30, 1921.....	46,418.07	
		256,228.45
INVESTMENTS.		
Third Liberty loan $4\frac{1}{2}$ per cent (face value).....	31,400.00	
Fourth Liberty loan $4\frac{1}{2}$ per cent (face value).....	196,050.00	
		227,450.00









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